

RETURN TO:
BRIDGFORTH & BUNTIN
P. O. BOX 241
SOUTHAVEN, MS 38671

P BK 92 PG 372

CERTIFICATION OF TRUST AND TRUSTEE AUTHORIZATIONS

The undersigned grantor(s) and trustee(s) of C.I.O.S., a charitable trust do hereby acknowledge and certify in accordance with Mississippi Code Annotated sections 91-9-1 and/or 91-9-7 that a true and correct copy of the trust agreement of C. I. O. S. as amended to this date is attached hereto as Exhibit A and that

- a. The name of the trust is C. I. O. S.
- b. That pursuant to the terms of Article Fifth of said trust a trustee may by appropriate written instrument delegate all or any part of his powers to another or others of the trustees for such periods and subject to such conditions as such delegating trustee may determine. That pursuant to such authorization the trustees have delegated by unanimous consent such authority resolutions as evidenced by the copies of resolutions of such trustees dated October 10, 1988, June 25, 1999 and June 9, 2000 attached hereto as Exhibits B, C, and D respectively.

The undersigned represent that they are the grantors and the entire Board of Trustees of C. I. O. S., a Tennessee Charitable Trust and their street and mailing addresses are as set forth below.

Paul P. Piper Sr.
Paul P. Piper, Sr., grantor and trustee
6502 SEABIRD WAY
APOLLO BEACH, FLA 33572
Address

STATE MS.-DESOTO CO. pa
FILED

DEC 21 4 03 PM '01

Mary J. Piper
Mary J. Piper, grantor and trustee
6502 SEABIRD WAY
APOLLO BEACH, FLA 33572
Address

BK 92 PG 372
W.E. DAVIS CLK. CLK.

P. Piper Jr.
Paul P. Piper, Jr., trustee
7578 PRESIDENTS DR
ORLANDO, FL 32809
Address

Polly Piper Rickard
Polly Piper Rickard, trustee
1606 Watchhill Rd.
Austin, TX 78703
Address

Prepared by
BRIDGFORTH & BUNTIN
P. O. Box 241
Southaven, MS 38671

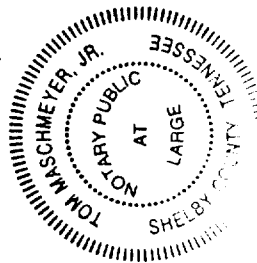
STATE OF TENNESSEE
COUNTY OF SHELBY

Before me, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared Paul P. Piper, Sr. with whom I am personally acquainted, and who acknowledged himself to be a grantor and trustee (or other officer authorized to execute the instrument) of C.I.O.S., a Tennessee Charitable Trust, and that he as such grantor/trustee, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the Trust by himself as such grantor/trustee.

WITNESS my hand and Notarial Seal at office this 15 day of January, 2000.

Tom Maschmeyer, Jr.
Notary Public

My Commission expires: 9/28/04



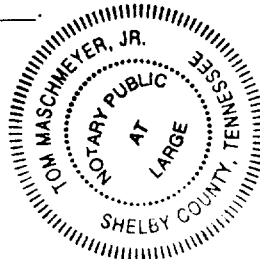
STATE OF TENNESSEE
COUNTY OF SHELBY

Before me, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared Mary J. Piper, with whom I am personally acquainted, and who acknowledged herself to be a grantor and trustee (or other officer authorized to execute the instrument) of C.I.O.S., a Tennessee Charitable Trust, and that she as such grantor/trustee, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the Trust by herself as such grantor/trustee.

WITNESS my hand and Notarial Seal at office this 15 day of January, 2000.

Tom Maschmeyer, Jr.
Notary Public

My Commission expires: 9/28/04



STATE OF Florida
COUNTY OF Orange

P BK 92 PG 374

Before me, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared Paul P. Piper, Jr., with whom I am personally acquainted, and who acknowledged himself to be a trustee (or other officer authorized to execute the instrument) of C.I.O.S., a Tennessee Charitable Trust, and that he as such trustee, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the Trust by himself as such trustee.

WITNESS my hand and Notarial Seal at office this 11 day of January, ²⁰⁰¹~~2000~~.



David L. Wilkosz
Notary Public

My Commission expires: _____.

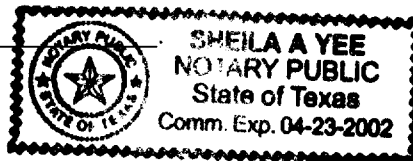
STATE OF TEXAS
COUNTY OF TRAVIS

Before me, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared Polly Piper Rickard, with whom I am personally acquainted, and who acknowledged herself to be a trustee (or other officer authorized to execute the instrument) of C.I.O.S., a Tennessee Charitable Trust, and that she as such trustee, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the Trust by herself as such trustee.

WITNESS my hand and Notarial Seal at office this 5th day of JANUARY, 2000.

Sheila A. Yee
Notary Public

My Commission expires: _____.



C.I.O.S.
4515 LAKESHORE DRIVE
WACO, TEXAS 76710
DECEMBER 12, 1986 -- FORM 1023

This Instrument Prepared By:
R. Michael Potter, Attorney at Law
130 N. Court Avenue
Memphis, Tennessee 38103

P BK 92 PG 375

DECLARATION OF TRUST
OF
C.I.O.S.

Declaration of Trust made as of the 12TH day of December, 1986, by Paul P. Piper, Sr. and Mary J. Piper of Waco, Texas, Paul P. Piper, Jr. of Dallas, Texas, and Ronald K. Piper of Shelby County, Tennessee, who hereby declare and agree that they have received this day from C.I.O.S., Inc., a Tennessee not-for-profit corporation, as Donor, the sum of Ten Dollars (\$10.00) and that they will hold and manage the same, and any additions to it, in trust as follows:

First: This trust shall be called "C.I.O.S."

Second: The trustees may receive and accept property, whether real, personal, or mixed, by way of gift, bequest, or devise, from any person, firm, trust, or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Declaration of Trust; but no gift, bequest or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes" within the meaning of such terms as defined in Article Third of this Declaration of Trust, or as shall in the opinion of the trustees, jeopardize the federal income tax exemption of this trust pursuant to section 501(c)(3)

Exhibit A

of the Internal Revenue Code, or corresponding section of any future federal tax code.

Third: A. The principal and income of all property received and accepted by the trustees to be administered under this Declaration of Trust shall be held in trust by them, and the trustees may make payments or distributions from income or principal, or both, to or for the use of such charitable organizations, within the meaning of that term as defined in paragraph C, in such amounts and for such charitable purposes of the trust as the trustees shall from time to time select and determine; and the trustees may make payments or distributions from income or principal, or both, directly for such charitable purposes, within the meaning of that term as defined in paragraph D, in such amounts as the trustees shall from time to time select and determine without making use of any other charitable organization. The trustees may also make payments or distributions of all or any part of the income or principal to states, territories, or possessions of the United States, any political subdivision of any of the foregoing, or to the United States or the District of Columbia but only for charitable purposes within the meaning of that term as defined in paragraph D. No part of the net earnings of this trust shall inure or be payable to or for the benefit of any private shareholder or individual and no substantial part of the activities of this trust shall be the carrying on of propaganda, or otherwise attempting, to influence legislation. No part of the activities

of this trust shall be the participation in, or intervention in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

B. The trust shall continue forever unless the trustees terminate it and distribute all of the principal and income, which action may be taken by the trustees in their discretion at any time. On such termination, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. The donor authorizes and empowers the trustees to form and organize a nonprofit corporation limited to the uses and purposes provided for in this Declaration of Trust, such corporation to be organized under the laws of any state or under the laws of the United States as may be determined by the trustees; such corporation when organized to have power to administer and control the affairs and property and to carry out the uses, objects, and purposes of this trust. Upon the creation and organization of such corporation, the trustees are authorized and empowered to convey, transfer, and deliver to such corporation all the property and assets to which this trust may be or become entitled. The charter bylaws, and other provisions for the organization and management of such corporation and its affairs and property shall be such as the trustees shall determine, consistent with the provisions of this paragraph.

C. In this Declaration of Trust and in any amendments to it, references to "charitable organizations" or "charitable organization" mean corporations, trusts, funds, foundations, or community chests created or organized in the United States or in any of its possessions, whether under the laws of the United States, any state or territory, the District of Columbia, or any possession of the United States, organized and operated exclusively for charitable purposes, no part of the net earnings of which inures or is payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which do not participate in or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office. It is intended that the organizations described in this paragraph C shall be entitled to exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

D. In this Declaration of Trust and in any amendments to it, the term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific, literary, or educational purposes within the meaning of those terms as used in section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, but only such purposes as

also constitute public charitable purposes under the law of trusts of the State of Tennessee.

Fourth: This Declaration of Trust may be amended at any time or times by written instrument or instruments signed and sealed by the trustees, and acknowledged by any of the trustees, provided that no amendment shall authorize the trustees to conduct the affairs of this trust in any manner or for any purpose contrary to the provisions of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code. An amendment of the provisions of this Article Fourth (or any amendment to it) shall be valid only if and to the extent that such amendment further restricts the trustees' amending power. All instruments amending this Declaration of Trust shall be noted upon or kept attached to the executed original of this Declaration of Trust held by the trustees.

Fifth: Any trustee under this Declaration of Trust may, by written instrument, signed and acknowledged, resign his office. The number of trustees shall be at all times not less than two, and whenever for any reason the number is reduced to one, there shall be, and at any other time there may be, appointed one or more additional trustees. Appointments shall be made by the trustee or trustees for the time in office by written instruments signed and acknowledged. Any succeeding or additional trustee shall, upon his acceptance of the office by written instrument signed and acknowledged, have the same powers, rights and duties,

and the same title to the trust estate jointly with the surviving or remaining trustee or trustees as if originally appointed.

None of the trustees shall be required to furnish any bond or surety. None of the trustees shall be responsible or liable except for their own willful, wanton or gross negligence.

The one or more trustees, whether original or successor, for the time being in office, shall have full authority to act even though one or more vacancies may exist. A trustee may, by appropriate written instrument, delegate all or any part of his powers to another or others of the trustees for such periods and subject to such conditions as such delegating trustee may determine.

The trustees serving under this Declaration of Trust are authorized to pay to themselves amounts for reasonable expenses incurred and reasonable compensation for services rendered in the administration of this trust.

Sixth: In extension and not in limitation of the common law and statutory powers of trustees and other powers granted in this Declaration of Trust, the trustees shall have the following discretionary powers:

(a) To invest and reinvest the principal and income of the trust in such property, real, personal, or mixed, and in such manner as they shall deem proper, and from time to time to change investments as they shall deem advisable; to invest in or retain any stocks, shares, bonds, notes, obligations, or personal or real property (including without limitation any interests in or

obligations of any corporation, association, business trust, investment trust, common trust fund, or investment company) although some or all of the property so acquired or retained is of a kind or size which but for this express authority would not be considered proper and although all of the trust funds are invested in the securities of one company. No principal or income, however, shall be loaned, directly or indirectly, to any trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.

(b) To sell, lease, or exchange any personal, mixed, or real property, at public auction or by private contract, for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such undertakings relating to the trust property, as they consider advisable, whether or not such leases or contracts may extend beyond the duration of the trust.

(c) To borrow money for such periods, at such rates of interest, and upon such terms as the trustees consider advisable, and as security for such loans to mortgage or pledge any real or personal property with or without power of sale, to acquire or hold any real or personal property, subject to any mortgage or pledge on or of property acquired or held by this trust.

(d) To execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, promissory

notes, releases, and other instruments, sealed or unsealed, incident to any transaction in which they engage.

(e) To vote, to give proxies, to participate in the reorganization, merger or consolidation of any concern, or in the sale, lease, disposition, or distribution of its assets; to join with other security holders in acting through a committee, depositary, voting trustees, or otherwise, and in this connection to delegate authority to such committee, depositary, or trustees and to deposit securities with them or transfer securities to them; to pay assessments levied on securities or to exercise subscription rights in respect of securities.

(f) To employ a bank or trust company as custodian of any funds or securities and to delegate to it such powers as they deem appropriate; to hold trust property without indication of fiduciary capacity but only in the name of a registered nominee, provided the trust property is at all times identified as such on the books of the trust; to keep any or all of the trust property or funds in any place or places in the United States of America; to employ clerks, accountants, investment counsel, investment agents, and any special services, and to pay the reasonable compensation and expenses of all such services in addition to the compensation of the trustees.

Seventh: Any other provisions of this instrument notwithstanding, the trustees shall distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section

4942 of the Internal Revenue Code, or corresponding section of any future federal tax code.

Eighth: Any other provisions of this instrument notwithstanding, the trustees will not engage in any act of self-dealing as defined in section 4941(d) of the Internal Revenue Code, or corresponding section of any future federal tax code; nor retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code, or corresponding section of any future federal tax code; nor make any investments in such manner as to incur tax liability under section 4944 of the Internal Revenue Code, or corresponding section of any future federal tax code; nor make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code, or corresponding section of any future federal tax code; nor engage in any business enterprise or operate any business if such activity would constitute carrying on a business under Treasury Regulation Section 301.7701-2, or the corresponding section of any future federal tax regulation.

Ninth: The trustees' powers are exercisable solely in the fiduciary capacity consistent with and in furtherance of the charitable purposes of this trust as specified in Article Third and not otherwise.

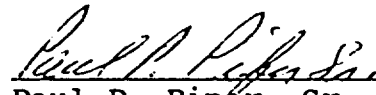
Tenth: In this Declaration of Trust and in any amendment to it, references to "trustees" mean the one or more trustees, whether original or successor, for the time being in office.

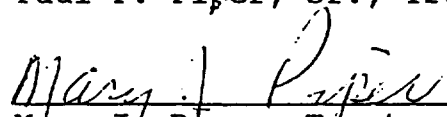
Eleventh: Any person may rely on a copy, certified by a notary public, of the executed original of this Declaration of Trust held by the trustees, and of any of the notations on it and

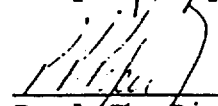
writings attached to it, as fully as he might rely on the original documents themselves. Any such person may rely fully on any statements of fact certified by anyone who appears from such original documents or from such certified copy to be a trustee under this Declaration of Trust. No one dealing with the trustees need inquire concerning the validity of anything the trustees purport to do. No one dealing with the trustees need see to the application of anything paid or transferred to or upon the order of the trustees of the trust.

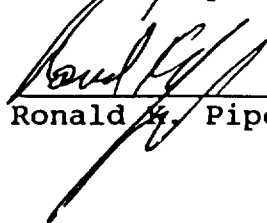
Twelfth: This Declaration of Trust is to be governed in all respects by the laws of the State of Tennessee without regard to the conflicts of laws rules thereof.

IN WITNESS WHEREOF, Paul P. Piper, Sr., Mary J. Piper, Paul P. Piper, Jr. and Ronald K. Piper, as trustees of this trust, sign this Declaration of Trust, as of the day and year first above written.


Paul P. Piper, Sr., Trustee


Mary J. Piper, Trustee


Paul P. Piper, Jr., Trustee

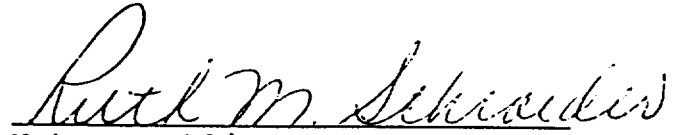

Ronald K. Piper, Trustee

STATE OF TEXAS)
)
COUNTY OF McLennan)

P BK 92 PG 385

Before me, Ruth M. Schroeder, a Notary Public,
on this day personally appeared Paul P. Piper, Sr., known to me
to be the person whose name is subscribed to the foregoing
instrument, and acknowledged to me that he executed the same as
Trustee for the purposes and consideration therein expressed.

Given under my hand and official seal this 4th day of
December, 1986.


Notary Public
Ruth M. Schroeder

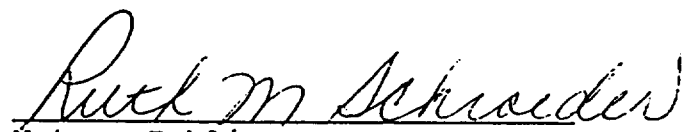
My Commission Expires:

5-23-87

STATE OF TEXAS)
)
COUNTY OF McLennan)

Before me, Ruth M. Schroeder, a Notary Public,
on this day personally appeared Mary J. Piper, known to me to be
the person whose name is subscribed to the foregoing instrument,
and acknowledged to me that she executed the same as Trustee for
the purposes and consideration therein expressed.

Given under my hand and official seal this 4th day of
December, 1986.


Notary Public
Ruth M. Schroeder

My Commission Expires:

5-23-87

STATE OF TEXAS)
) ss.
COUNTY OF Dallas)

PBK 92 PG 386

Before me, W. Douglas Williams, a Notary Public, on this day personally appeared Paul P. Piper, Jr., known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same as Trustee for the purposes and consideration therein expressed.

Given under my hand and official seal this 5th day of November, 1986.

W. Douglas Williams
Notary Public

My Commission Expires:

10/19/89

STATE OF TENNESSEE)
) ss.
COUNTY OF SHELBY)

Before me, a Notary Public, duly appointed, commissioned and qualified in and for the state and county aforesaid, personally appeared Ronald K. Piper, to me known or proved to me on the basis of satisfactory evidence to be the person described and who executed the foregoing instrument as Trustee and acknowledged that he executed the same as his free act and deed.

IN WITNESS WHEREOF, I hereunto set my hand and affix my seal at my office in said county, on the 12th day of December, 1986.

Rebecca D. Kicklighter
Notary Public

My Commission Expires:

My Commission Expires September 25, 1989

I, Ronald K. Piper, a Trustee of the within trust, hereby certify that this is a true and correct copy of the Declaration of Trust of C.I.O.S.

Ronald K. Piper
Ronald K. Piper, Trustee

FIRST AMENDMENT OF TRUST

The undersigned, being all of the remaining Trustees of that certain declaration of Trust of C.I.O.S. dated December 12, 1986 ("Trust") do hereby pursuant to Article Fourth amend said Trust as of this 12 day of September, 1997, as follows:

The last sentence of Article Sixth Section (a) shall be deleted and in lieu thereof the following shall be substituted:

No principal or income, however, shall be loaned, directly or indirectly, to any trustee, or to any person, corporate or otherwise, who is a Substantial Contributor to this trust, nor to anyone except on the basis of an adequate interest charge and with adequate security. A Substantial Contributor is any person who contributes or bequeaths to this trust an aggregate amount of more than five-thousand dollars (\$5,000.00) if such amount contributed or bequeathed also exceeds two percent (2%) of the total contributions and bequests received by the trust by the last day of the taxable year of the trust in which the contribution or bequest from such person is received. A person will cease to be a substantial contributor with respect to this trust if:

- 1) The person, and all related persons, made no contributions to this trust during the 10-year period ending with the close of the tax year;
- 2) The person, or any related person, was never the foundation manager during this 10-year period; and
- 3) The aggregate contributions made by the person, and related persons, are determined by the Internal Revenue Service to be insignificant compared to the aggregate amount of contributions to this trust by any other person and the appreciated value of contributions held by the trust.

A related person includes any other person who would be a disqualified person because of a relationship with the substantial contributor.

The undersigned do ratify and reconfirm the remaining provisions of the Trust.

BY: Paul P. Piper, Sr.
Paul P. Piper, Sr., Trustee

BY: Mary J. Piper
Mary J. Piper, Trustee

BY: P.P.P.
Paul P. Piper, Jr., Trustee

P BK 92 PG 388

ACTION OF THE BOARD OF TRUSTEES OF
CII.O.SI TAKEN BY UNANIMOUS
CONSENT OF ALL OF THE TRUSTEES

We, the undersigned, being all of the members of the Board of Trustees of the above-named charitable trust, do hereby consent that, when all of us shall have signed this consent or an exact counterpart thereof, the following resolution shall then be deemed to be adopted to the same extent and to have the same force and effect as if adopted at a meeting of the Board of Trustees of said charitable trust duly called and held for the purpose of acting upon a proposal to adopt such resolution:

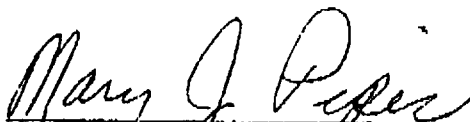
RESOLVED that Paul P. Piper, Sr. be designated as an agent for the Trustees to execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, promissory notes, releases, and other instruments incident to any transaction in which the trust engages.

Executed on this the 10th day of October, 1988.

SIGNATURES OF TRUSTEES


Paul P. Piper, Sr.


Paul P. Piper, Jr.


Mary J. Piper



Ronald K. Piper

Exhibit B

P BK 92 PG 389

ACTION OF THE TRUSTEES OF
C.I.O.S. TAKEN BY UNANIMOUS
CONSENT OF ALL OF THE TRUSTEES

We, the undersigned, being all of the Trustees of the above-named charitable trust, do hereby consent that, when all of us shall have signed this consent or an exact counterpart thereof, the following resolution shall then be deemed to be adopted to the same extent and to have the same force and effect as if adopted at a meeting of the Trustees of said charitable trust duly called and held for the purpose of acting upon a proposal to adopt such resolution:

RESOLVED that Paul P. Piper, Sr. be designated as an agent for the Trustees to execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, promissory notes, releases, and other instruments incident to any transaction in which the trust engages.

Executed on this the 25th day of June, 1999.

SIGNATURES OF TRUSTEES

Paul P. Piper, Sr.
Paul P. Piper, Sr.

Mary J. Piper
Mary J. Piper

Paul P. Piper, Jr.
Paul P. Piper, Jr.

Polly Piper Rickard
Polly Piper Rickard

Exhibit C

P BK 92 PG 390

ACTION OF THE TRUSTEES OF
C.I.O.S. TAKEN BY UNANIMOUS
CONSENT OF ALL OF THE TRUSTEES

We, the undersigned, being all of the Trustees of the above-named charitable trust, do hereby consent that, when all of us shall have signed this consent or an exact counterpart thereof, the following resolution shall then be deemed to be adopted to the same extent and to have the same force and effect as if adopted at a meeting of the Trustees of said charitable trust duly called and held for the purpose of acting upon a proposal to adopt such resolution:

RESOLVED that Paul P. Piper, Sr., Mary J. Piper, or Paul P. Piper, Jr. be designated as an agent for the Trustees to execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, releases, and other instruments incident to any transaction in which the trust engages.

Executed on this the 9th day of June, 2000.

SIGNATURES OF TRUSTEES

Paul P. Piper Sr.
Paul P. Piper, Sr.

Mary J. Piper
Mary J. Piper

P. Piper
Paul P. Piper, Jr.

Polly Piper Rickard
Polly Piper Rickard

Exhibit D